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FACTORS AFFECTING MANAGEMENT ACCOUNTING PRACTICES IN THAILAND: A STUDY ON SMEs IN THE FOOD AND BEVERAGE INDUSTRY

影響泰國管理會計實踐的因素：食品和飲料行業中小型企業的研究

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Abstract

Thailand is a primary tourist destination known for its culture and tradition, dazzling cityscapes, profound nature immersions, excellent beaches as well as food. The food and beverage industry in Thailand has seen growth in both manufacturing and export sectors in 2021 yet, small and medium-sized enterprises (SMEs) in this sector are facing immense pressure to compete and grow their businesses as they overcome the hurdles of the COVID-19 pandemic. Many large firms today in Thailand grew from SMEs, hence the sustainability and growth of SMEs may lie through the application of management accounting practices (MAPs). Based on the review of past literature, this study aimed to investigate the relationships of variables such as competitive strategy, total quality management, organization structure and just-in-time on MAPs of SMEs in the food and beverage industry of Thailand. Data was collected using online questionnaires from 145 respondents ranging from business owners, managers, and accountants from SMEs in Thailand. The results of this study found that competitive strategy and total quality management had significant positive relationships with MAPs in the Thailand SMEs food and beverage industry. The scientific novelty of this research is that both organizational structure and just-in-time were insignificant. The implications of the research findings of this study are discussed.

Keywords: Management Accounting Practices, Competitive Strategy, Total Quality Management, Organization Structure, Just-in-Time

摘要 泰國是一個主要的旅遊目的地，以其文化和傳統、令人眼花繚亂的城市景觀、深刻的自然沉浸、一流的海灘和美食而聞名。泰國的食品和飲料行業在 2021 年的製造和出口行業都出現了增長，但是，該行業的中小型企業 在克服冠狀病毒病的困境時面臨著競爭和發展業務的巨大壓力—

19 大流行。今天泰國的許多大公司都是從中小企業發展而來的，因此中小企業的可持續性和增長可能取決於管理會計實踐的應用。在回顧以往文獻的基礎上，本研究旨在調查競爭戰略、全面質量管理、組織結構和準時制等變量對泰國食品和飲料行業中小企業地圖的關係。數據是使用來自泰國中小企業的企業主、經理和會計師的 145 名受訪者的在線問卷收集的。這項研究的結果發現，競爭戰略和全面質量管理與泰國中小企業食品和飲料行業的地圖有顯著的正相關關係。這項研究的科學新穎性在於組織結構和準時制都是微不足道的。討論了本研究的研究結果的含義。

关键词: 管理會計實務，競爭策略，全面質量管理，組織的結構，準時制

I. INTRODUCTION

The accounting practice is the process of gathering information of an entity through a protocol provided by the management of a particular entity to accountants or related positions with crucial information [1, 2]. Management accounting practices (MAPs) on the other hand include management accounting tools or techniques that help to design a better business decision in every aspect of activities under that business, no matter the size, operation, nor location of business [3]. Good MAPs allows an entity to achieve the objectives of their operation and strategies [4]. However, the application of MAPs are subjective depending on the aim of the business, type of industry, and location, for example, advanced manufacturing technology (AMT) are being adopted as a business grows as in the case of the manufacturing industry that is constantly evolving into intelligent manufacturing to complete in the global market [5].

In Thailand, SMEs are categorized as having employees of less than 50 people and a fixed asset value of less than 200 million Thai baht [6]. SMEs are the backbone of the economy as they represent 99.8% of the business population of this country [6]. No doubt the implementation of MAPs in Thai SMEs is still under the early stage where the focus is on cost determination and financial control [7], however, SMEs in Thailand strongly agreed that MAPs are the key to their business survivability and sustainability [8]. The Thai government has implemented the Industrial Development Strategy 4.0 for 20 years (2017-2036), to enhance the competitiveness of SMEs [9]. Furthermore, with more than 116,000 Food and Beverage enterprises which comprise 96% of SMEs, the Thai government is focusing on transforming this sector as one of the biggest producers and exporters of food among Asian countries as exporting food accounts totaling 23.5 billion EUR in 2015 [9, 10]. As such, MAPs play a crucial role in the food and beverage industry of SMEs in meeting the objective of the Thai

government.

A review of past studies has revealed that factors such as organization size, level of qualification of accounting staff, advanced production technology, type of business segmentation may affect MAPs of SMEs [10-12]. However, there is still a shortness of research in examining the effect of competitive strategy, total quality management, organization structure, just-in-time, on MAPs in Thai SMEs [13]. The competitive strategy of an organization indicates the organization's direction and approach of its business and how it markets its products and services in both local and foreign markets that may be categorized under strategies such as cost leadership, differentiation, or focus market [14]. In Thailand, [15] indicated that there will be a surge in competitive intensity among Thai SMEs after two years of business owners experiencing challenges in managing their business during the COVID-19 pandemic (including lockdown, loss of customers, and disruption in the supply chain). However, SMEs that are growing and competing with big companies in terms of achieving high economies of scale may face challenges due to many barriers such as legal regulation, source of funds, or price collusion [16]. Furthermore, to survive and compete in the global world, Thai SMEs in the food and beverage industry need to adapt and enhance their performance by focusing on innovations in striving to achieve a competitive advantage, having said that, SMEs will therefore need to apply MAPs [9]. Hence, this study will examine how competitive advantage may influence MAPs in SMEs within the food and beverage industry.

Moreover, the quality of food and beverage is important to the Thai government, so much so that the Thai government has ensured strong institutional support is in place to meet international standards for food, innovation, marketing, and support for SMEs [17]. Total quality management (TQM) is a management accounting concept, which is not only a technique involving mathematic formulas and

preparing financial information but also a philosophy to proceed in all business functions with a customer-centric mind, which continuously improves the quality of every small task and process [18]. Due to the rising number of competitors especially within the food and beverages industry in Thailand, quality is being more and more paid attention to [19]. As such, applying TQM in SMEs within the food and beverage industry will enhance MAPs but requires a huge change in the ideology level of business owners and their employees. Hence, this study will examine how TQM may influence MAPs in SMEs within the food and beverage industry.

Additionally, this study looks into the structure of an organization, which could influence the MAPs of SMEs. Organizational structure is one of the fundamental elements of an organization where it relates to the basic authority of decision making, the standard of procedure, and the culture of that particular organization [20]. Having the right type of organizational structure will affect the success of a business in achieving the goals set. One of the reasons is that a proper organizational structure clarifies the roles and responsibilities throughout the organization from top management to front-line employees [21]. In Thailand, employees in SME restaurants are unclear about their job description, which is a result of an unclear organizational structure [22]. However, the success of SME chain restaurant entrepreneurs according to [22] is through strategic planning, good organizational structure for a chain restaurant, a clear and well-defined system, well-trained staff, and a set of shared values. This may have a profound effect on MAPs. Hence, this study will examine how organizational structure may influence MAPs in SMEs within the food and beverage industry.

Lastly, just-in-time (JIT), is a Japanese management accounting technique, which focuses on making the supply chain as lean as possible, where inventory-purchasing decisions are based on current conditions [23]. [24] stated that the Thai government is making greater efforts to promote, educate and train SME restaurateurs to take on logistics management activities. Thai SME restaurateurs are aware of the importance of inventory management systems like JIT but require the government's help in using inventory management systems like enterprise resource planning (ERP) systems in managing their inventory and that can be costly. To minimize those costs, JIT suggests the other approach on managing inventory by producing

only what is needed, when it is needed while achieving high volume production using minimal inventories by eliminating non-value-added activities [7]. As such, this research aims to study the possible relationships that may exist between competitive strategy, total quality management, organization structure, and just-in-time. On MAPs in Thai SMEs in the food and beverage industry to contribute to existing knowledge, especially since there is scarce research available in this area.

II. LITERATURE REVIEW

A. Competitive Strategy

Competitive strategy refers to the details of the business game plan for successfully competing and gaining a competitive advantage over competitors in the marketplace [25]. According to [26], the authors stated that there is a positive and significant relationship between environmental competitive strategies and MAPs, in which the study implies the critical contribution of MAP and the strategy toward the performance of a particular business. The research by [27] conducted in Sri Lanka found that competitive strategy is very important to SMEs and it is linked to businesses investing in advanced MAP. The awareness of efficient usage of resources and effective control in SMEs to remain in a competitive market by designing a competitive strategy is linked to MAPs [28]. The author, [28] further mentioned that companies that want to achieve competitive advantage rely on MAPs to add value to their financial, operational, and strategic management decisions. According to [29], strategic management accounting techniques are considered to be customer-oriented, competitive, and cost-oriented in line with businesses chasing for efficacy and business productivity which has been implemented in commercial Banks in Palestine. Lastly, the result from [30] study concluded that competitive strategy is only possible to achieve when a firm or manager emphasizes their MAPs in the organization. Hence, based on the literature review above, we proposed the following hypothesis:

H1: There is a significant positive relationship between competitive strategy and MAPs of Thai SMEs in the food and beverage industry.

B. Total Quality Management

Total Quality Management (TQM) is a customer-centric process that focuses on the continuous improvement of the business process [31]. According to [32] TQM is a practice used

by management accountants in the setup of an SME. It assists internal management to meet clients' demands and improves service levels regarding costs, quality, dependability, supply, and high-quality innovation. According to a [33] study on SME manufacturing managers and accountants from Nigeria, it was found that the TQM had a significant influence on MAPs and organizational performance. The result was similar to the study by [34] on Indian SMEs whereby TQM was found to improve the performance of SMEs and create a competitive advantage. Furthermore, [35] stated that SMEs especially in the service sector will benefit from TQM and it will affect MAPs and overall business performances. A similar study in Iran by [36] involving 340 SMEs found that TQM has a significant positive effect on MAPs. As such, based on the literature review, the following hypothesis is proposed:

H2: There is a significant positive relationship between total quality management and MAPs of Thai SMEs in the food and beverage industry.

C. Organization Structure

Organization structure refers to a system that outlines how certain activities should be aligned to achieve the goals of the organization [37]. Changes in organizational structure have effects on accounting practices since changes in organizational structure are followed by changes in organizational priorities, which in turn can affect management accounting practices [38]. The contingency approach identifies the organizational structure as a prominent variable affecting MAPs [39] for example the organizational structure of large companies in the UK has changed dramatically, which has had a profound impact on management accounting systems and practices [40]. In Tunisia, an exploratory study by [41] on a sample of Tunisian companies belonging to a variety of activity sectors revealed that organization structure had a significant relationship with MAPs. Pakistan [42] found that the relationship between organization structure and MAPs is highly significant, while [43] found that as SMEs grow, a good organizational structure will influence the type of MAP implemented. [43] further mentioned that environment, staff, and organizational factors significantly influence the organization structure and MAPs in SMEs. Based on the literature review, we propose the following hypothesis:

H3: There is a significant positive relationship between organizational structure and MAPs of Thai SMEs in the food and beverage industry.

D. Just-in-Time

Just-in-Time (JIT) is a method of lean production that aims to organize production in such a way that the inputs of the production process such as raw materials and components are only received when they are needed in production, rather than being kept in stock for days, weeks or months [44]. JIT is one of the operational practices that bring a new vision of the production process that revolutionize traditional practices of business, especially in the manufacturing industry by improving product quality, accelerating response, and shortening lead times at the lowest possible cost [45]. [39] study on 120 companies in the manufacturing, trading and service sectors in Vietnam found a technology that encompasses of advance technology including JIT, had a significant positive influence on MAPs. Furthermore, studies by [46, 47] agree that there exists a positive association between JIT and MAPs in SMEs. [48] study on 150 SMEs in the Philippines found JIT offered minor function for a few sectors of SMEs specifically for accommodation and food service activities where they can use it to make a product only when the customers requires it. Hence, based on the literature review, we propose the following hypothesis:

H4: There is a significant positive relationship between just-in-time and MAPs of Thai SMEs in the food and beverage industry.

Figure 1 shows the conceptual framework based on the literature review.

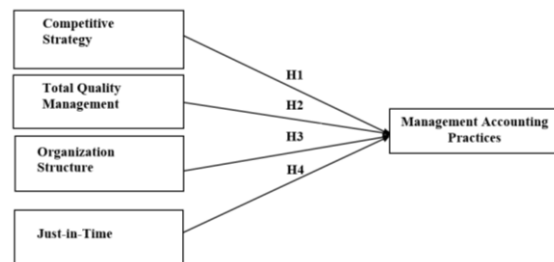


Figure 1. The conceptual framework

III. METHODOLOGY

A. Population and Sample

This research employed a deductive approach using the quantitative method. Data were collected from 145 business owners from several regions of Thailand (Northern Thailand, Northeastern Thailand also known as Isan, Central Thailand, Southern Thailand, and Bangkok) in the food and beverage industry. Questionnaires were distributed online. The sample was collected using the non-probability sampling method; the purposive sampling

technique.

B. Questionnaire Design

The questionnaire required business owners to answer questions on their demographic profile that covered areas such as gender, age, highest education level, location of the business(region), income level, and job position. The second section required respondents to answer questions that were related to the variables in this study. A four-item scale was used to measure MAPs and a five-item scale was used to measure JIT both adapted from [49]. A four-item scale was used to measure competitive strategy while a five-item scale was used to measure TQM both adapted from [50]. Finally, a five-item scale was used to measure organization structure adapted from [51]. Each of the variables in this study was measured using a 5 point Likert scale ranging from (1) "strongly disagree" to (5) "strongly agree". Data analysis was done using Statistical Package for Social Sciences (SPSS) software.

IV. RESULTS

A. Data Analysis

The results of the overall reliability test of the study were 0.903, which is above 0.70. The reliability test for each variable was also above 0.70 (0.797 for competitive strategy, 0.805 for TQM, 0.720 for organization structure, 0.780 for JIT, and 0.741 for the MAPs) The Z-score test showed a value of 3.075 which was within $-3.29 < Z < 3.29$, the acceptable standard range. This indicates that the data was normal. To confirm the outcome value of the Z-score test, the boxplot chart generated from SPSS has no outliers. Moreover, a linearity test was conducted to determine the linearity of the relationships between the independent variable and the dependent variable using a scatter plot graph. The randomized pattern of the scatter plot indicated the linearity assumption was met [52].

B. Demographics of Respondents

The respondents comprised 52 percent male and 48 percent female. In terms of the age of respondents, about 28 percent of the respondents were between the age of 26 and 35 years old, 27 percent of the respondents were below 25 years old, 22 percent of the respondents were between the age of 36 and 45 years old and 23 percent of the respondents were above 55 years old. 39

percent of the respondents had a bachelor's degree as their highest qualification. 28 percent of the respondents were from the Northern region of Thailand while 20 percent of the respondents were from the Central region of Thailand. 40 percent of the respondents has an income level between THB 40,001 and THB 50,000 while 30 percent of the respondents had an income level of between THB 30,001 and THB 40,000. Lastly, 43 percent of the respondents held the position of manager while 33 percent were owners. Table 1 shows the respondents' demographic profiles.

Table 1.
The respondents' demographic profiles

Demographic Features		Frequency	Percentage
Gender	Male	75	52
	Female	70	48
Age	Below 25 years old	39	27
	26-35 years old	40	28
	36-45 years old	32	22
	Above 55 years old	34	23
Highest Education Level	High school Diploma	39	27
	Bachelor's degree	56	39
	Master Degree	35	24
	Other Qualification	15	10
Location of Business (Region)	Northern	40	28
	Northeast (Isan)	28	19
	Central	29	20
	Southern	23	16
Income level	Bangkok	25	17
	Below THB 30,000	24	17
	THB30,001- THB 40,000	44	30
	THB 40,0001- 50,000	58	40
Job Position	Above THB 50,000	19	13
	Owner	48	33
	Managers	62	43
	Accountants	35	24

C. Pearson Correlation

The Pearson correlation test revealed that competitive strategy and TQM have a high correlation as the r values were 0.763 and 0.730. While organizational structure and JIT have a low correlation as the r values were 0.234 and 0.374. The four variables all had significant linear relationships with MAPs achieving a p-value of 0.000. Table 2 shows the results of the Pearson Correlation test.

Table 2.
Results of the Pearson correlation test

		Management Accounting Performance	Competitive Strategy	TQM	Organization Structure	JIT
Management Accounting Performance	Pearson Correlation	1	.763	.730	.234	.374
	Sig. (2 tailed)					
	N	145	145	145	145	145

D. Multiple Regression Analysis

The R-Square value obtained was 0.618 which means that there is a total of 61.8% variation of the dependent variables in this model related to the independent variables; competitive strategy, TQM, organizational structure, JIT. While the rest of 38.2% have transferred to other variables which are not covered in this research.

Moreover, Durbin-Watson was used to evaluate and compute errors in statistical analyses concerning autocorrelation. The Durbin-Watson value was 1.747 which is under the perfect value between 1 to 3 of Durbin-Watson. Thus, there was no autocorrelation between residuals in this independent error term. Table 3 shows the model summary.

Table 3.
Model summary

Model	R	R Square	Adjusted R Square	Std. Error of Estimation	Durbin Watson
1	.786a	.618	.607	.51786	1.747

According to ANOVA analysis, the model is statistically significant as it achieves a p-value of 0.000. This shows that there is a significant relationship between a dependent variable and independent variables. As such, the model is considered fit for further analysis. The F value of 56.565 indicates that the conceptual model is strongly significant and the variation is not

accounted for by possibility. Moreover, the df value shown above indicates that the independent variables (competitive strategy, TQM, organizational structure, JIT) have an influence on the dependent variable MAPs as a result of the regression. Table 4 shows the analysis of variance (ANOVA) in this study.

Table 4.
Analysis of variance (ANOVA) in this study

Model		Sum of Squares	DF	Mean Square	F	Significance
1	Regression	60.678	4	15.170	56.565	.000b
	Residual	37.544	140	.268		
	Total	98.222	144			

According to the coefficients in table 5, the significant value for competitive strategy and TQM is lower than 0.05, which indicates that H1 and H2 are accepted. However, the organization structure was 0.557 while JIT was 0.400 which is greater than 0.05, thus hypotheses H3 and H4 were rejected. Furthermore, the highest B value obtained in this study belongs to the competitive strategy, which was 0.506 followed by TQM which was 0.335. This means that the competitive strategy and TQM were independent variables that are the most crucial factors in this study affecting MAPs. Additionally, all of the independent variables have a positive B value, which means that, when these independent

variables increase, management accounting performances will increase too. Lastly, was the analysis of collinearity statistics. When the tolerance value is lower or equal to 10, the determination of the multicollinearity problem can proceed. Additionally, a VIF value equal to 1 indicates no correlation, 1 to 5 indicates a moderate correlation and greater than 5 indicates highly correlated. In this study, the VIF value for all independent variables was moderately correlated. Therefore, the result shows no multicollinearity problem exists [52]. Table 5 represents the results of the coefficients while Table 6 shows the summary of the hypotheses results.

Table 5.
Results of the coefficients

Model	Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics		
	B	Std. Error	Beta	t	Sig.	Tolerance	VIF
Constant	.916	.224		4.093	.000		
Competitive Strategy	.437	.079	.506	5.517	.000	.325	3.079
TQM	.311	.093	.335	3.359	.001	.275	3.634
Organization Structure	.045	.077	.032	.589	.557	.908	1.102
JIT	.050	.060	.053	.844	.400	.689	1.452

Table 6.
Summary of the hypotheses result

		Significance	Results	Gradient (Beta, β)
H1	There is a significant positive relationship between competitive strategy and MAPs of Thai SMEs in the food and beverage industry.	.000	Accepted	.506
H2	There is a significant positive relationship between TQM and MAPs of Thai SMEs in the food and beverage industry.	.001	Accepted	.335
H3	There is a significant positive relationship between organizational structure and MAPs of Thai SMEs in the food and beverage industry.	.557	Rejected	.032
H4	There is a significant positive relationship between JIT and MAPs of Thai SMEs in the food and beverage industry.	.400	Rejected	.053

V. CONCLUSION

As shown in Table 6, the results of this study have shown that competitive strategy has a significant positive association with MAPs in Thailand SMEs in the food and beverage industry similar to past studies [26-30]. Likewise, similar to past research, TQM also has a significant positive association with MAPs in Thailand SMEs in the food and beverage industry [34-36]. In Thailand, SMEs are embracing the changes in customer taste and priority in quality. In 2019, the Thailand household's total expenditure on food and beverage amounted to 33.9 percent of total expenses and, since the COVID-19 pandemic consumers are focusing more on the quality and safety of products [53]. Hence, to compete and grow while emphasizing quality, SMEs must be provided with the necessary training in using the correct MAPs. It is thus important for SMEs to get the required support in assisting them in sustaining their business. The findings of this study have implications to the research results in providing enrichment to empirical studies which can be used in conducting research related to the influence of these variables on MAPs in SMEs and subsequently assist in policymaking towards setting policies that serve to promote the use of MAPs among SMEs.

Compared to previous studies by [29, 35], this research also provides implications to SMEs in the food and beverage industry as this sector will acknowledge the effect of both competitive strategy and TQM on MAPs on their overall business performance. According to [54],

Thailand's SME business scheme has gained the attention of over 20,000 SMEs since its introduction in 2016, assisting business owners by helping them avoid potential criminal liabilities and delayed payments; however, the Thai government may also look into assisting SMEs via incentives and training programs catered to using appropriate MAPs as they compete and focus on quality. The Thai government's expansion of international resources and international market space means that SMEs will face fiercer international competition and there will be pressure to sustain their business while meeting customers' expectations for high-quality products. Hence, the Thai government must have in place policies that support a fair competitive market environment for SMEs. There must be measures taken to support SMEs via financial support such as budgets allocated for the development of SMEs, or there can be a collaboration with large enterprises to support SMEs in terms of technology and procurement of resources. The scientific novelty of this study is the findings from the results of organizational structure and JIT that refute the results of past studies. SMEs may have a lack of awareness of the importance of organizational structure and JIT on MAPs. SMEs may need the support of the Thai government in applying software such as an ERP system that is lower in cost, catering to the food and beverage industry without unnecessary features, and with free service consultation which will help owners manage not only their inventory but also the quality of food and beverages.

VI. LIMITATIONS AND FUTURE RESEARCH

There are a few limitations to this study. One of which is that there must be the inclusion of other regions in Thailand. As such, it is suggested that future research should have a broader-based population. Since this paper is a cross-sectional study, a longitudinal study may also be conducted to see how competitive strategy and TQM will affect MAPs in Thailand SMEs. Also, this paper focused on internal factors, hence future studies should examine the influence of external factors such as uncertainty of business environment on MAPs on SMEs [21]. Furthermore, the same theoretical framework and variables of this study can be used on the different types of business organizations such as a company or another category in SMEs such as the hospitality industry.

The results of this research have several strengths, firstly, it provides empirical knowledge on the study of MAPs in SMEs, especially within the food and beverage industry. Secondly, the research has highlighted the benefits of MAPs and that they must be promoted to SMEs as one of the ways to sustain their business and reach a competitive advantage. However, this cannot be achieved without the intervention of the Thai government and professional bodies in Thailand.

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